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ABSTRACT

The American Camping Association (ACA) is a community of camp professionals dedicated to enriching the lives of children and adults through the camp experience. This annual report describes ACA activities during 2000, grouped in five areas: (1) expansion of services and other development of ACA's 24 regional sections and partnerships with other organizations in the United States and abroad; (2) the national conference, publications and training materials, professional development courses, and section training; (3) development of ACA's Web site, online bookstore, electronic newsletter, message boards, and online discussion groups; (4) outreach to parents via camp directories and camp fairs, camp-school connections, and staff recruitment via university job fairs; and (5) camp accreditation visits, legislative monitoring and lobbying, and summer crisis hotline for member camps. The report also lists the ACA national board of directors, sectional leadership, contributors, and contact information for ACA sections. A consolidated financial statement for the year ended June 30, 2000, is included. (SV)

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2000 Annual Report

American Camping Association®

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Mission

The American Camping Association is a community of camp professionals and is dedicated to enriching the lives of children and adults through the camp experience.

Cover photo courtesy of Camp Lou Henry (Henry Camp Area) and Piedmont Triad Girl Scout Council
Photo this page courtesy of Seacamp

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This has been an exciting year. We have realized growth in membership, alternative revenue sources, conference, and the bookstore to mention a few. At the "Don't Laugh at Me" event in Washington, D.C., we spread the word that camps are ridicule-free zones where campers uproot uncaring behaviors and plant the seeds of compassion and acceptance. Through our efforts, we have recognized a renewed enthusiasm for the camp experience. We are overwhelmed with opportunities which have resulted in a fever of anticipation that is shared by members and staff.

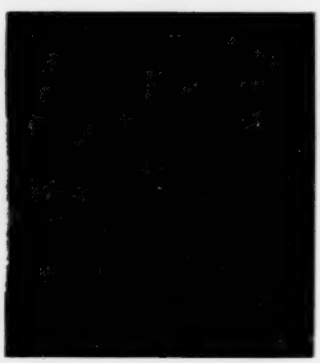
We are approaching our 100th year prepared to be recognized as a world-class association representing some of the best professionals in the world. We are in the business of changing lives, and for every life we enhance, we change the world for the better. Bold, maybe audacious — we hope so! Those adjectives describe every camp professional in ACA today, so why shouldn't they describe ACA?

We hope to serve as your knowledge center offering relevant, credible, and accessible content designed to help you advance your professionalism as a viable contributor to the development of children, youth, and adults. You are important to others, which makes you incredibly important to ACA.

It is our hope that you will read this annual report and find much to celebrate. At the same time, recognize that we have just started to excel. We have much to do. We are jazzed and energized. We are approaching our challenges with the same spirit we recognize in campers each year. We have just gotten started. If you are a member, thank you for your contribution to our success. If you are not a member (yet), please join us in this fascinating journey!

Rodger Popkin
ACA National President

Peg Smith
ACA Executive Director



After years of evaluation and consideration, which included a clarification of the roles and responsibilities between the American Camping Foundation (ACF) and the American Camping Association (ACA), we have reorganized ACF. ACF now consists of four members of the ACA National Board of Directors and four at-large members. The mission of ACF is as follows: *The American Camping Foundation is to ensure that the American Camping Association will have a sound financial base now and in the future.* ACF serves as the fiduciary for restricted, unrestricted, and donor-designated funds by managing and investing money entrusted to the ACF or responsibly selecting and evaluating a professional financial firm to do so. At the same time, the ACA National Board has assumed all funds development efforts and works in cooperation with ACF to preserve and promote the camp experience.

The Joe Kruger Endowment Campaign came to a close this year. Joe would be proud. More than $1 million was added to the general endowment, more than doubling our reserves designed to protect our future. ACA has many heroes, including Joe, who have made tremendous contributions to ACA, leaving us with a memorable legacy.

I look forward to continuing to grow our tree of life through all the acorns left by members across the country.

Donald S. Chelev, ACF Representative

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(as of June 30, 2000)

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James Winkler, president

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ACA is progressive, optimistic, mobilized.

As a community of camp professionals dedicated to enriching lives through the camp experience, the American Camping Association believes in the power of positive camp experiences and is committed to preserving and promoting the camp experience into the twenty-first century. To ensure that camp and the association endure into the next century, the ACA National Board of Directors continued to define the association, discussing the organization's purpose, vision, values, promise, and responsibility. A unifying vision statement and values will help develop a sense that ACA is one association working together for success at the national and local levels.

ACA's twenty-four sections continued to expand services and work to more effectively meet members' needs on the local level. Several sections, including New Jersey and Texoma, hired full-time executives and set up section offices. Sections also attempted to work more strategically, creating strategic plans, working more consistently with their section board of directors, and prioritizing the needs of membership.

ACA entered into partnerships with other organizations.

- ACA partnered with Coppertone Brand to spread the word about preventing skin cancer and protecting the skin from the sun's harmful rays with their Block the Sun, Not the Fun Program.
- ACA joined Conservation USA, a partnership of natural resource and land management governmental agencies and environmental and national youth organizations committed to providing conservation skills training and natural resource education to young people.
- ACA and iluvcamp teamed up on a new program called *camparents*, which provides campers' parents with the ability to see what their children are doing at camp through a password-protected Web site.
- ACA joined Peter Yarrow, of Peter, Paul, & Mary, to bring the "Don't Laugh at Me" program to all ACA camps. The program, which includes a program guide, CD, and video, seeks an end to teasing, ridicule, and violence by teaching children compassion, cooperation, and conflict resolution.

Connie Coutellier (below), ACA's director of professional development, traveled to Malaysia for a month to train counselors and assist the Malaysian Camping Association in creating a curriculum for a counselor training course, reinforcing ACA's commitment as a leader in the global camping community. Connie experienced camp life at the Jungle Lodge, located near Kuala Lumpur. "The campers were terrific," Connie said. "Kids are kids worldwide."

The ACA Southeastern Section worked with the Association of Peace Scholars for the Development of Honduras to mentor and support the work of camp leaders from Honduras. Twenty-one camp leaders from Honduras spent three weeks "interning" at camps across North Carolina, South Carolina, and Georgia. The partnership will strengthen camps in both countries and provide staff and youth greater opportunities.

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ACA is accurate, timely, responsive.

As a learning organization committed to collecting and assimilating information for the purpose of discovering knowledge and best practice, the American Camping Association serves as the knowledge center for the camp community. This year, ACA offered many educational programs, conferences, and publications to help members better serve campers.

The ACA National Conference in Albuquerque was one the largest national conferences in recent history. A record number of camp professionals attended and were treated to keynote addresses by environmentalist Bill McKibben, educator Cynthia Tobias, and futurist Ira Blumenthal. Conference delegates could also attend more than 100 educational sessions, browse an exhibit hall brimming full of camp suppliers, and enjoy the hospitality and beautiful views of the Southwest.

The ACA Bookstore published several new books and training materials this year, including the *Resource Pack II*, a revised edition of *Basic Camp Management*, *Camp Is for the Campers*, the *Management Toolkit*, and an updated version of *Stories for the Campfire*. *Camp Is for the Camper: A Counselor's Guide to Youth Development* was so well-received by the camp field that in just three months the first printing was sold out and a second printing was ordered.

The professional development courses — Camp Director Institute, Basic Camp Director Course, and New Director Orientation — were held at regional and national conferences. More than 270 camp professionals received valuable training. In addition, more than 140 new accreditation visitors were trained by section instructors to perform standards visits.

Camping Magazine and *CampLine* provided needed education. *Camping Magazine* covered topics such as staff development, business management, and the history of camp. *CampLine* included articles about meningitis, administering medications, and background checks.

ACA sections offered members a variety of education opportunities on the local level. From wilderness first-aid workshops and ropes course training to meetings and conferences with speakers such as Jim Cain, Mary Marugg, and Michael Brandwein, sections provided needed training, insight, and guidance. ACA national office staff also gave workshops at the Cal-West, Tri-States, and Mid-States regional conferences and other section training events.

Section volunteers also received training this year. In preparation for the launch of the new membership and fees system, Spring Leadership Training was designed to educate section treasurers, section membership chairs, and section executives and presidents about the new system and to help them administer the system in the local section.

ACA provides camp professionals with education, best practices, and opportunities to connect.

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ACA is innovative, credible, community.

Camp and the American Camping Association have changed over the years, but both still embrace the value of community. Recognizing the importance of technology in the future, ACA is positioning itself as a leader in the global community. ACA also plans to be a leader in the youth development community by documenting what camp professionals have known since the first encampment at Gunnery Camp in 1861: camp does give kids a world of good!

This year, ACA reached out to members and the public through its growing virtual community.

- ACA's Web site, www.ACAcamps.org, continued to grow: the membership application and national conference registration form were added, as were new resources for committees, the media, and members, including *Camping Magazine* and *CampLine* articles.

health staff, and program staff now have their own place on ACA's Web site to ask questions and share ideas, and people interested in buying or selling a camp can post a message. Members can get answers to their questions about standards and other camp issues via the *Accreditation Message Board* and *Camp Professionals Discussion Group*, respectively.

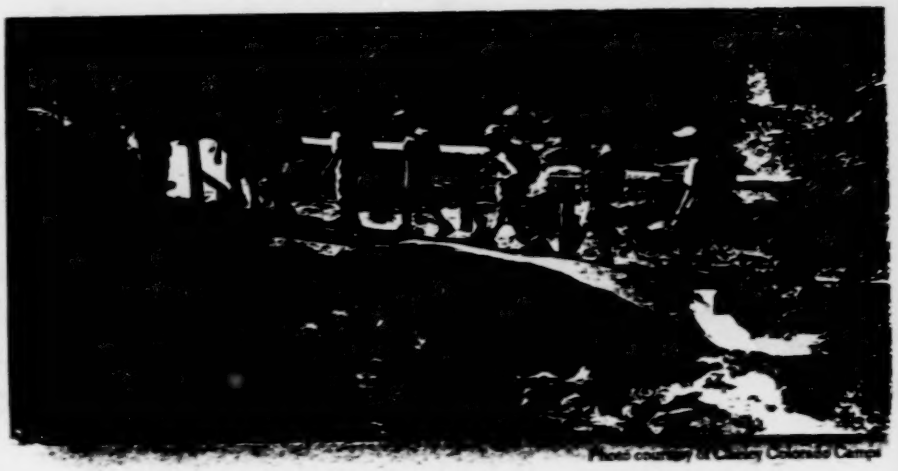

Photo courtesy of Gunnery Colorado Camps

ACA has placed

- ACA launched the ACA Bookstore Online. The more than 350 books available from the ACA Bookstore can now be purchased via ACA's Web site. Members and the public can search for books eight ways, including by title, author, or topic, and read excerpts of selected books before buying.
- Several newsletters, including *ACA Leadership*, *CampLine*, and the *Standards Newsletter*, were distributed electronically, eliminating printing and mailing costs and enabling members almost immediate access to information.
- To help the camp community better communicate, several message boards and discussion groups were created. Counselors,

ACA and the National Camp Executives Group continued efforts this year to document camp's positive impact. A grant proposal for the research was completed and sent to four national foundations interested in youth development. ACA staff members Marge Scanlin and Connie Coutellier visited camps in the East and Midwest to gather information about youth development outcomes attributable to the camp experience. The study will analyze the extent to which camps provide staffing, training, and programs to accomplish these outcomes; the extent to which campers manifest change; and the strength of the relationship between what camps provide and what campers experience. Once completed, the research will provide camps with a tool to measure outcomes in their own programs.

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ACA is inclusive, accessible, connected.

The American Camping Association believes that camp is for everyone; every child, regardless of ethnic, social, or economic situation, deserves a camp experience. By reaching out to and partnering with parents, camps offer children the opportunity to connect with the natural world, practice growing up by taking healthy risks and stepping beyond their comfort zones, and learn by experiencing. The association offered many resources and programs to help families, communities, and camps connect.

Photos courtesy of Cheley Colorado Camps

The annual *Guide to ACA-Accredited Camps* and the Interactive Camp Database helped parents find camps. This year, the price of the *Guide* was reduced to $10.95, making selecting a camp more affordable. Many sections also sent free section camp directories to parents, schools, and libraries, making finding an ACA-accredited camp even more convenient.

ACA sections held camp fairs and offered referral and parent guidance services to help prospective campers connect with camps. The ACA Illinois Section's Summer Fare, an exposition of camps and other summer programs, attracted 74 exhibitors and more than 440 families. The section also hosted a camp fair for families from inner-city Chicago neighborhoods who might not be familiar with the benefits of a camp experience. Other sections also helped parents and camps connect: the ACA New York Section counseled some 2,000 families and the ACA New England Section assisted more than 2,000 families who were searching for a summer camp.

Camperships helped to make the camp experience a reality for many children who otherwise might not have the opportunity to attend camp. This year, national, section, and corporate programs again awarded nearly $10 million to send children to camp.

ACA continued to promote the importance of camp as a vital element in a child's total education. Through key messages directed at the public, ACA stressed that camp helps to fill the gaps that exist beyond academic education and helps children develop emotional and social skills that complement their intellectual competencies. In addition, several ACA sections partnered with local school systems to promote this camp-school connection. The ACA New York Section's Break-Aways program with the New York City public school system and the ACA Southeastern Section's work with the Watuagu County (North Carolina) school system showed how camp can be a part of year-round learning.

Staff recruitment continued to be a concern for camps this year, as the young adult job market tightened. University job fairs were held throughout the country, and several sections developed staff placement and referral programs to help camps connect with prospective staff and to raise the awareness of the professional and personal benefits of working at summer camp.

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ACA is dependable, dynamic, relevant.

The American Camping Association strives to meet the needs of camp professionals through relevant membership programs and benefits. This year, the association offered services designed to further the camp industry and support the professionals who ensure that camp enriches lives and changes the world.

ACA membership topped 5,500 this year thanks in part to the reorganization of the membership and field service departments and the creation of a new director-level position to head the department. Business membership also reached an all-time high with more than 180 camp-related businesses supporting the association.

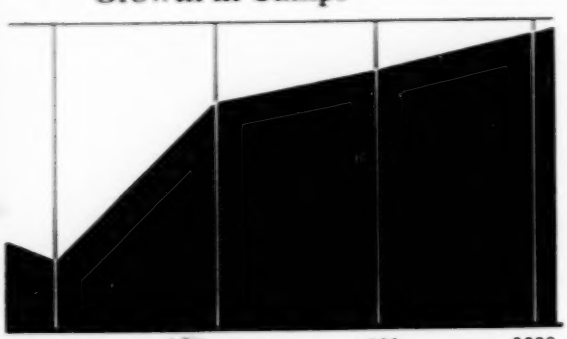
Nearly 750 camps were visited in 1999, the first visits under the newly adopted accreditation standards. More than 1,175 volunteer visitors helped to facilitate these visits. In addition, thirty-one new camps joined the ACA-accreditation program.

After many years of work, ACA's new membership system was completed and became effective July 1. The new system features three types of membership — professional, associate, and business membership — with different benefits available to each category. Camp types include accredited or affiliated camps, and camps may choose to pay fees for a single camp or group all of their sites together. The new fees structure was designed to be equitable to all camps, simple to calculate, and easy to understand and administer. The system also addresses issues concerning fees for multiple sites, the split of service fees between multiple sections, organization membership, and the effects of accreditation on year-round versus summer-only programs.

ACA believes every child deserves a camp experience.

ACA continued to work with APCO Worldwide, ACA's legislative firm, to monitor and affect the legislative arena. One issue of importance this year was CIPRIS, the Immigration and Naturalization Service's plan to charge each non-immigrant foreign student in the United States a $95 fee. ACA and APCO are working to fight this program, which ACA feels is unfair for camps which employ foreign students for only a few months. ACA and APCO are also monitoring other issues of importance to camps, such as FICA, use of public lands, social security, criminal background checks, camp safety, and employment and occupational safety issues.

Growth in Camps



Once again, ACA offered the Summer Crisis Hotline to camps in the ACA-accreditation program. Knowledgeable ACA staff members were available twenty-four-hours-a-day, seven-days-a-week during the summer season to help camps with issues such as sexual abuse, death at camp, accidents, and illness.

Recognizing that local park and recreation districts are more frequently offering camp programs, ACA reached out to this group, touting the benefits of ACA membership and accreditation. The ACA Illinois Section offered two workshops to help acquaint park districts with the association.

dynamic

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We gratefully acknowledge those individuals and organizations who supported ACA this past year.

CONTRIBUTORS

(as of June 30, 2000)

Gold Medal

$3,000 – Up

Marla & George Coleman
John L. Holden Trust

$1,500 – $2,999

Rodger & Candy Popkin

$1,000 – $1,499

Individual Contributions

James "Pop" Hollandsworth
Mike & Sally Horner
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Section Contributions

ACA Evergreen
ACA Keystone Regional

Silver Medal

$500 – $999

Individual Contributions

Don & Carole Cheley
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Debbie Ladyman

Bronze Medal

$250 – $499

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Section Contributions

ACA Rocky Mountain

$100 – $249

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Gold Arrow Camp

Section Contributions

ACA Great Rivers

$50 – $99

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Bar 717 Ranch/Camp Trinity

Up to $49

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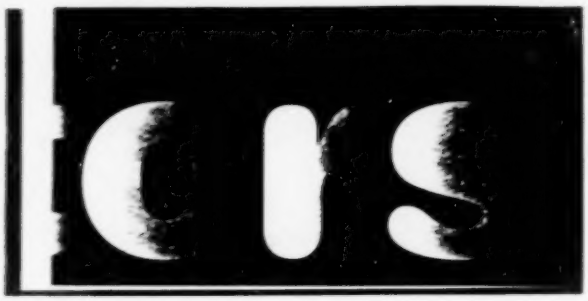

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Camp & Business Contributions
CYO Camp Lawrence
Leoni Meadows Camp

Kruger Public Awareness Campaign
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Jack Dowell
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Marla & George Coleman
Anna Crew
Maxine King
Rodger Popkin
Dennis Regan
Stephen Schamman
Allen Sigoloff
Amy Stein
David Tager

Camp & Business Contributions
Camp Takayo
Elmwood Country Day Camp
Harbor Hills Day Camp
Ivy League Day Camp
Laurel South

Section Contributions
ACA Indiana
ACA New York
ACA Wisconsin

$500 – $999
Individual
Anthony Stein

Camp & Business Contributions
Belvoir Terrace Fine Performing Arts Center
Roughing It

$200 – $499
Individual Contributions
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John Copeland
William Dold
Ben Dworken
J. Grant Gerson
Dudley Hamlin
William Harwood
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Vi Martin
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Rabbi Paul Resnick
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Jack Swan
Joanna Warren Smith
Susan Welch
Conrad Youse

Camp & Business Contributions
Blue Ridge Camp
Camp Hilland
Camp Catherine Capers
Catalina Sea Camp
Happiness Is Camping
Merrick Woods Country Day School
Pemigewasset
Pine Farm, Inc.
YMCA Triangle Y Ranch Camp

Section Contributions
ACA Keystone Regional

$100 – $199
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Rev Charles Kishpaugh
Tim Millbern
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Wesley Vogt

Camp & Business Contributions
Camp Chautqua
Chingachgook on Lake George
Tripp Lake Camp

$50 – $99
Individual Contributions
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Judith Bevan
Sarah Horner
Steve Schachter
Ronald Springs
Rose Taylor
Tracy Trojovsky
Patty Tucker
Debbie Whidden

Up to $49
Individual Contributions
Bill Damerell
Karen Jo Dilley
Tracey Trovsky
Debbie Whidden

Memorial Endowment Contributions
Individual Contributions
Elma Erman
James "Pop" Hollandsworth
Dr Bruce Muchnick

Section Contributions
ACA Northern California

Professional Development/ Educational Sponsors
Gifts of $10,000 – Up
Edna I. Easter Trust
Frontier Insurance

Acorn Society

This year marked the eighteenth anniversary of the Acorn Society. We are grateful to each member who believes in the purposes of organized camping and who wants to ensure that camp continues as a growing, educational opportunity for those who follow. The Acorn Society is a program to recognize those who include the American Camping Association and/or the American Camping Foundation in their estate planning or make outright gifts to the Endowment Fund. To qualify for the Acorn Society by way of cash contributions requires a minimum contribution of $10,000 payable over a period of not more than five years.

The Acorn Society Dinner is sponsored by a generous bequest in memory of Jesse Farrow and by anonymous donors inspired by Jesse's leadership. These donors continue to kindle an enthusiasm among camping's most committed leaders and supporters to make gifts in perpetuity for the future of camping and the American Camping Association.

Acorn Society Members
as of June 2000
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Marian Howe Andersen-Herndon
Ed & Nancy Andrews
Tom & Nancy Armstrong
Armand & Beverly Ball
Althea Ballentine
Ralston & Nancy Bauer
Ursula Bell
Deb Bialeschki
Marvin & Annette Black
Mickey & Barbara Black
Howard & Betty Boyd
Barbara Brandale
Harold Breese
Kathy Buss
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Lore M. Dickey
Rev. Karl Dowd
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Howard & Janet Gibbs
June Gray
Linda Greer
Ted & Libby Halpern
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Sister Marie Karen Hawkinson
Thomson Heinrichs
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John Hicks
James & Marlene Hollandsworth
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Larry & Eileen Joseph
Dorothy Jean Kerr
Rocky & Kay Kester Oliver
John & Carol Komatzer
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Dorothy Van Loon
Arthur & Rachel Wannlund
Frank & Buena Washburn
Sherm Weidman
Jack & Shirley Weiner
Suz Welch
Scott Whipple
Velta Wieters
Jane Bookaw Williams
(1 Anonymous)

Fiscal 2000 was a good year financially for the American Camping Association and the American Camping Foundation. The ACA National Board of Directors has committed to accumulating the cash reserves required to support our commitment to growth in membership and in benefits. Staff as well have committed their efforts to grow the association as a method of ensuring that camp continues to be a viable experience into the next century. We are beginning to recognize the results of those commitments.

Statement of Financial Position

Net assets (or the accumulated excess of revenues over expenses) rose by $530,135 bringing total net assets to over $4.6 million. Cash and cash equivalents decreased because more money could be invested longer term, causing investments to rise by more than $1 million compared to the prior year. The Foundation successfully completed final pledge collections on its six-year endowment campaign. Bookstore inventory continues to rise as ACA publishes more books.

Current accounting rules require nonprofit organizations to show their net assets in three categories.

- *Unrestricted net assets* include the general funds, accumulated "I Believe" funds, equity reserve fund, capital fund (from 1986 building remodeling), funds of various councils, the Pioneers in Camping Club, and earnings on unrestricted memorials which are available for grants.
- *Temporarily restricted net assets* are contributions and earnings for specific purposes (i.e., the scholarship fund) until donor requirements have been met.
- *Permanently restricted net assets* include all contributions which have been endowed by the donor in perpetuity.

Financial Statements

Statement of Activities

Net membership dues and service fees increased by over 7 percent, mostly due to slow but sustained growth in membership after a number of inconsistent years. Conference and education revenues reflected exceptional attendance at the ACA National Conference in Albuquerque and record Basic Camp Director Course registrations. Though publication revenues fell, the decrease reflected the cyclical drop off in sales after the first year of the new standards. Other new titles performed above expectations. Contributions showed amazing growth — the wrap up of the endowment campaign generated collections greater than expected, and scholarship contributions nearly doubled as the ACA program continues to attract new camps. Royalties grew as well, as ACA tried to use the power of its name to provide valuable member benefits while adding to non-dues funding.

The costs associated with member and field services decreased with the elimination of the customer service department and staffing reorganization. The increase in camp education expenses reflects the start of long-awaited research on the outcomes of camp. Education publications expense is down mostly from a decrease in cost of sales associated with decreased sales. Standards expenses were higher in the prior year because of the regular revision in standards. Scholarships and grants were nearly $100,000 higher because of growth in the ACA Camper Scholarship Program. General and administration expense, which includes the computer system and Web site, was up because of the computer reprogramming necessitated by the new membership system and because of increased maintenance at year-end.

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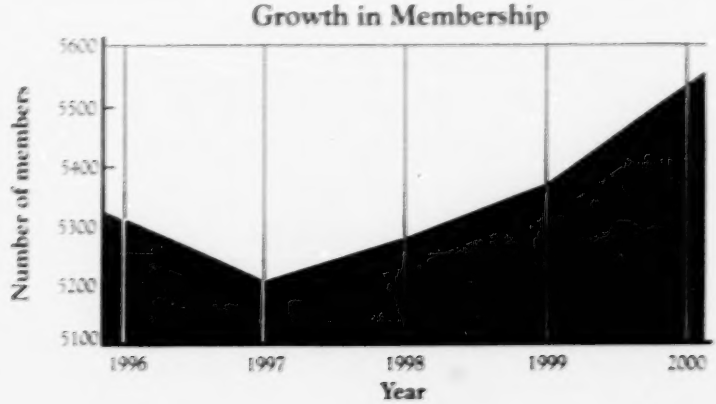
American Camping Association, Inc. and American Camping Foundation, Inc.

Consolidated Statement of Financial Position

Year Ended June 30	2000	1999
Assets		
Cash and cash equivalents (including designated cash of $10,447 and $9,717)	$ 618,909	$ 890,137
Accounts receivable, net of allowance of $5,000	189,255	244,710
Prepaid expenses	96,592	78,965
Pledges receivable, net of allowance and unamortized discount		88,788
Inventory	251,117	225,380
Investments	3,283,327	2,228,702
Assets held in split interest agreements	313,308	299,560
Building and equipment, net	1,067,041	1,164,230
Total assets	$5,819,549	$5,220,472
Liabilities		
Accounts payable and accrued expenses	$ 205,141	$ 220,044
Sections payable	212,272	162,193
Unearned dues	564,522	555,079
Escrow funds	9,955	9,752
Liability under split interest agreements	207,030	182,910
Total liabilities	$1,198,920	$1,129,978
Net Assets		
Unrestricted	$2,489,996	$1,988,864
Temporarily restricted	337,374	334,434
Permanently restricted	1,793,259	1,767,196
	4,620,629	4,090,494
Total liabilities and net assets	$5,819,549	$5,220,472

The consolidated financial statements of the American Camping Association and the American Camping Foundation are audited by Olive, LLP Indianapolis, Indiana. For a copy of the audited financial statements with footnotes, write to: Accounting Department, American Camping Association, 5000 State Road 67 North, Martinsville, IN 46151-7902



Consolidated Statement of Activities

Year Ended June 30	2000				1999			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue, gains, and other support								
Membership dues	$ 856,065			$ 856,065	$ 806,452			$ 806,452
Service fees	2,095,827			2,095,827	2,000,669			2,000,669
Conferences and education	724,709			724,709	700,036			700,036
Publications revenue	981,437			981,437	1,115,343			1,115,343
Grants and contributions	131,867	$238,475	$ 26,063	396,405	67,229	$127,659	$ 22,338	217,226
Investment income, net of $1,341 investment expense	124,402	12,814		137,216	109,947	10,150		120,097
Royalties	350,792			350,792	281,169			281,169
Miscellaneous	163,266			163,266	131,505			131,505
	5,428,365	251,289	26,063	5,705,717	5,212,350	137,809	22,338	5,372,497
Net assets released from restrictions	260,813	(260,813)			185,048	(185,048)		
	$5,689,178	$ (9,524)	$ 26,063	$5,705,717	$5,397,398	$(47,239)	$ 22,338	$5,372,497
Expenses and Losses								
Distribution to sections	$1,405,203			$1,405,203	$1,366,095			$1,366,095
Member and field services	298,805			298,805	448,242			448,242
Changing education	638,571			638,571	529,505			529,505
Educational publications	965,126			965,126	1,123,468			1,123,468
Public services								
Standards program	163,512			163,512	244,959			244,959
Government relations	92,663			92,663	87,420			87,420
Public relations	146,775			146,775	141,234			141,234
Scholarships and grants	237,838			237,838	139,300			139,300
Total program services	$3,948,493			$3,948,493	$4,080,223			$4,080,223
Management and general								
General and administration	$ 928,034			$ 928,034	$ 848,279			$ 848,279
Governance	221,886			221,886	202,675			202,675
Fund raising	161,335			161,335	204,192			204,192
	$5,259,748			$5,259,748	$5,335,369			$5,335,369
Changes in Net Assets from Operations	$ 429,430	$ (9,524)	$ 26,063	$ 445,969	$ 62,029	$(47,239)	$ 22,338	$ 37,128
Unrealized/realized gains (losses)	71,702	12,464		84,166	192,033	37,891		229,924
Change in Net Assets	$ 501,132	$ 2,940	$ 26,063	$ 530,135	$ 254,062	$ (9,348)		$ 267,052
Net Assets, Beginning of Year	$1,988,864	$334,434	$1,767,196	$4,090,494	$1,734,802	$343,782	$1,744,858	$3,823,442
Net Assets, End of Year	$2,489,996	$337,374	$1,793,259	$4,620,629	$1,988,864	$334,434	$1,767,196	$4,090,494

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